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Ethics between theory and practice – social responsibility in the Romanian business environment

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Abstract

The present paper represents a socio-economic interdisciplinary perspective and is the result of a study on the way in which social responsibility in business is turned from a theoretical approach, one highly promoted by the European Union, at present, into a concrete action. We have carried out a qualitative research, based on an in-depth interview, on the opinions of 46 managers from a provincial area, the Mures County and from the top business area in Romania – Bucharest. We have reached three main conclusions. Firstly, the interviewees do not correlate the current problems of the Romanian society with active entrepreneurship; they do not find real solutions to these problems through entrepreneurial activities. Secondly, the subjects appreciate that social responsibility actions are mainly performed for economic reasons. Thirdly, the implementation of social responsibility is connected to the size of the enterprise. Big companies are more likely to develop SR actions within a strategic vision.

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1. Argument

Corporate Social Responsibility (CSR) is a concept increasingly present in the reports of all companies and it represents closeness between the business environment and society. Despite Friedman's well-known point of view regarding the social responsibility of business (Friedman, 1970), P. Drucker shows that businessmen, owners or managers, have to "consciously assume the responsibility for the common

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wellness and to restrain their own interest and authority when their execution harms this common wellness and the individual freedom” (Drucker, 1999).

A very rich literature regarding this subject uses the concept Corporate Social Responsibility (CSR). This means “recognition of the fact that economic activities have an impact on the society, impact that needs to be taken into consideration in the business decisional process” (Pride, Hughes, Kapoo, 2003).

CSR is seen as a strategic value and may also be assessed as a co-specialized asset. This may be used to enhance the value of the firm’s overall reputation for quality or for a particular brand of its product (McWilliams, Siegel, 2010).

CSR is an undertaking of the economic world towards the well-being of the society and the environment, as the actions of a company are extended at the level of the entire community, not only at the level of the groups that contribute to the profits of the company.

This subject is highly topical, extremely important and highly debated at the European level. Moreover, it has been approached for a long time in the United States of America, but it has not been debated enough in Romania. We consider that it is necessary to better promote and present this field – one lacking sufficient criticism and analysis in our society. We have been interested in seeing to what extent the concept of “social responsibility” is known and applied in the Romanian business environment, carrying out a qualitative study among the people involved in business – at management level. At the level of broad knowledge, many people appreciate that they are able to recognize the activity of corporations that develop social responsibility activities compared to the ones that do not have a social cause. Two interesting aspects are worth being discussed. Firstly, although many of them do not actually know what being socially responsible means, they do not agree with most of the definitions given. Secondly, if they are asked to explain what social responsibility means, they are not able to offer a logic argument.

In the present paper, our purpose is to determine the level of interaction between the business environment and society. Thus, we start from the premise that, also at the level of the Romanian companies, there is an implementation of social responsibility at different stages. However, this is rarely integrated in a long-term strategy.

2. The dimensions and facets of Corporate Social Responsibility

Corporate social responsibility, with its four dimensions, is synthetically described by A. Carroll in the shape of a pyramid that contains as basis two of the four – the economic and legal dimension, and the other two – the ethical and philanthropic ones – are aspects wished for by the society but which are only voluntarily assumed by corporations (Carroll, 1991). Some authors consider that there are three distinctive forms of CSR: ethical CSR, altruistic CSR and strategic CSR (Lantos, 2001). Stages of corporate citizenship relates to the strategy developed by managers (Carroll, Buchholtz, 2009). Strategic CSR is linked to specific business objectives, aligned with core competencies, fully integrated into management system (McElhaney, 2007).

Compared to the American model, the European one keeps these dimensions, but it switches places between the first two and thus, at the basis of the pyramid we find the respect for the legislation in force. The role of the EU Commission is to improve the visibility of the social responsibility policy, in order to acknowledge the efforts already made by companies in this direction and to encourage them to continue, whereas underlining that an undertaking which implied enforcing some administrative norms would risk being counterproductive and would not serve the final purpose (Jansen, 2006).

Since joining the European Union, CSR is no longer just an option for our country. Only recently (2011), by publishing the National Strategy on CSR, the government recognised the importance of increasing the degree of acknowledging and supporting the development of the social responsibility field

in Romania, identifying the gaps and setting objectives in conformity with the EU strategy (European Commission, 2011). It is worth highlighting that many of the Romanian companies that acknowledge the importance of CSR are often subsidiaries of some multinational companies, which have integrated such programmes for many decades, adapting to local needs. An interesting aspect to look after is if Romanian businessmen are aware of the positive relationship between social responsibility actions and the financial performance of the firms (Pava, Krausz, 1996).

Taking into account that the ethical dimensions may be reached, under multiple aspects, not only by big corporations, but also by smaller firms, and knowing that the number and role of the small and medium-sized enterprises has developed in the European economy, we propose reconsidering the concept. Moreover, we should focus on the initial meaning - social responsibility of business – SRB, even if they are not corporations.

3. Methodology

3.1. Research Goal

In this survey, we aim to identify the degree of understanding and the presence of assuming social responsibility as well as the way in which this develops in Romanian companies. Moreover, we intend to find out the opinions on the compatibility between the business world and the ethical principles and we want to see if managers are interested in whether ethics is developed in business. An extremely important aspect is that we have included only Romanian companies. It is known that most foreign multinational companies, which are active on the Romanian market, are guided by rules established at central level, the implementation of some CSR actions, at local level, is sometimes a consequence of following those rules.

3.2. Research design

The present study is a socio-economic interdisciplinary research, based on a semi-structured interview, which implied direct interaction with the respondents by using an interview guide. As the companies in the study have been chosen based on the opportunity criteria, few were the managers who had a clear picture on the mentioned concept, and at the same time had a strategy as far as assuming these types of responsibilities is concerned. Therefore, we have preferred an exploratory study, since it analyses a problem which is not often met among Romanian companies (especially in small and medium-sized enterprises) and which is vaguely defined by managers.

Three major topics have been approached:

Topic I: The relationship between the company and its environment

Topic II: Perspectives on the concept of social responsibility and ethics

Topic III: Implementing social responsibility

We have observed how the concept of CSR is regarded and implemented at the level of the Romanian management. The findings derived from the interviews were compared with secondary data from documents, company reports, company news.

3.3. Drawing the sample and recruitment of participants

In order to draw the sample, in terms of the qualitative research, the sample is of reduced dimensions and it is not representative from a statistical point of view. Where the objective is to develop in-depth information only a few respondents may be involved (Giddens, 1993). Thus, the answers cannot be generalized, at the level of a larger community. This type of study must be built according to the criteria

that express the diversity of possible cases in the studied matter (Catoiu, 2002). The research consisted in a number of 46 respondents - managers of some companies at the level of Târgu Mureş and the surrounding areas, on the one side, and from Bucharest, on the other side. As recruitment criteria, we focused on the respondent's position in the company (it was mandatory to be a top management position – managing director, executive manager, etc.). The sample was divided according to the size of the company – established based on the number of employees and territorial extent. According to Eurostat criteria, enterprises are classified in four groups in terms of size: micro enterprises, small enterprises, medium enterprises and large ones. We have grouped micro and small enterprises together and we obtained three categories. As, at the level of the Mures county, there are not many enterprises of large dimensions (with over 250 employees), we made more interviews within this category in Bucharest, while, within the first category, we made more interviews in the provinces. Therefore, we selected:

- 15 managers of micro and small enterprises (having up to 49 employees), 10 from Tg. Mures and 5 from Bucharest;
- 16 managers of medium-sized enterprises (having between 50 and 249 employees), eight from Tg.Mures and eight from Bucharest;
- 15 interviews were made with managers of large enterprises: 5 from Tg. Mures and 10 from Bucharest.

We interviewed an equal number of managers from the provinces and the capital, 23 respectively. The turnover of the company was not taken into consideration as a criterion, because few people answered that question. Moreover, we took into account having a varied number of activity fields, service provider companies, having as main activity the production of goods in fields such as the furniture, textile or leather goods industry, the electric power industry, tourism, etc.

3.4. Analysis procedures of the communication's content

As techniques for content analysis, we have used the frequency analysis and the tendency analysis. The frequency analysis consists in determining the number of appearances of the recorded units in the system of analysis categories. The tendency analysis starts with the frequency analysis, aiming to highlight the positive, neutral or negative orientation or attitude of the sender towards an idea. Alex Mucchielli states that when analysing the information obtained after a qualitative research, words are directly analysed by using other words, without going through a counting procedure, the final outcome being a story not a demonstration (Muchielli, 2002).

4. Research findings

4.1. Topic I: The relationship between the company and its environment

The first topic discussed with the interviewees aimed at their opinion on the main problems of the Romanian society. We did not believe the fact that the corruption issue, which was so highlighted in the media, would be found in their perception. Inventorying the answers highlights thus a negative tendency especially on the lack of morality and non-observance of some principles in our society, which were mentioned by 11 managers. We present some of the more complex opinions:

Lack of ethical and moral principles: the disastrous fiscal policy applied by the Romanian state, the lack of perspective; lack of ethics (corruption); lack of organization; lack of a coherent vision as far as future is concerned, deviation from principles or no principles.

Moreover, unemployment and the lack of jobs are problems of the Romanian society often invoked by managers – nine of the 46 respondents mentioned such aspects. If we synthesize other impressions too, managers generally noticed “a lack” rather than an action poorly implemented. It is worth underlining the

fact that, beside the lacks enumerated above; there were also problems that directly affected companies, especially in terms of human capital: lack of trust in subordinates, or even in themselves; lack of qualified and well-trained staff; lack of discipline and seriousness. Other problems mentioned by managers were poverty, nepotism, the economic crisis or emigration.

The subjects consider that they can contribute to the solving of some of the mentioned problems, because, at microeconomic level, companies create and assure jobs, can form and train staff, can increase the spirit of seriousness and ethics in work. Thus, synthesizing the answers, and turning them into main topics, we have designed the following frequency table, useful in order to observe the range of answers.

Table 1. **Ways of solving social problems**

Answers	Managers of enterprises			Frequency
	Small	Medium	Large	
Hiring, creating jobs	3	2	5	10
Training role: training and qualification of staff	1	4	4	9
Developing ethics in work and complying with moral principles	2	2	1	5
Through involvement, dealing with problems	1	3	1	5
Through following legislation	2	1	2	5
Motivating, respecting, making employees loyal	2	1	1	4
Through supporting local values and philanthropic actions		1	2	3
Small role without governmental support	2	1		3
Assuring a decent level of wages			2	2
No role	1	1	2	4

It can be noticed that managers found a variety of solutions, which fit the dimensions of social responsibility, but with a focus on the concern towards employees. Few were the ones who considered the power of example as a factor that could solve existing problems (2 of 46 respondents), an original answer was the following. “Companies can be examples that represent a model in the day to day life. They can have a significant training role. They can be a real school at the real age of understanding – because you deal with people who have responsibilities.” (A.P.)

However, there were managers, even among big companies, who did not consider that their company would have a role in solving problems. “I do not think we have a role. The problems of the Romanians are related to morality and corruption. I do not believe that we can change this. It depends on each company if it wants to be involved in any way, but I do not think that this would solve anything.” (E.E.)

4.2. *Topic II: Perspectives on the concept of social responsibility and ethics*

We had the curiosity to determine how the business environment understands the idea of social responsibility. Thus, the main aspects within the definitions stated by the interviewed managers are found in the table below, as well as their frequencies.

In order to provide examples, we quote some answers: “social responsibility means for me the actions that a company makes for the well-being of the society by donations or sponsorships” (M.N. – a small enterprise) – in this case, we notice the limitation of the concept to the philanthropic dimension. For another manager, social responsibility is reduced to the concern for employees: “I believe that a company

is socially responsible when, to the extent of its possibilities, it defends the interests of its employees, assures them normal working conditions and respects them” (B.I. - microenterprise). Certain managers of medium-sized and large enterprises gave the following answers: “Social responsibility does not mean only to pay attention to all activities you perform, SR means being willing to admit your mistakes and to correct them” (N.D.). Another definition of SR, which comprises more dimensions, although it is not a full understanding of the concept, is the following “by social responsibility of a company we understand the duty – meaning that company needs to act in conformity with the obligations it has towards the parts involved and following some moral principles accepted by tradition” (S.M.).

Table .2 Perceptions on social responsibility

Answers	Managers of enterprises			Frequency
	Small	Medium	Large	
Respect towards employees, defending employees' interests, decent working conditions	2	10	2	14
Involving companies in the community's life, in social life	7		2	9
Not polluting the environment, impact on environment	3	4	1	8
Charitable actions, donations, sponsorships	1	2	3	6
Following some moral principles, ethical behaviour	1	1	4	6
Paying taxes, obligations owed to the state	2	2	2	6
Way of ethically behaving towards participants in business	1	1	4	6
Increasing the profit under conditions which follow the law		2		2
Assuring equity within the company, equal chances at employment	1	1		2
Sustainable development of the community			2	2
Making it up actions as a result of negative aspects			1	1
Creating jobs			1	1
Contribution to health insurance, social benefits, unemployment benefits			1	1

One of the topics approached with the interviewees referred to the existence/inexistence of compatibility between the business world and the ethical principles. From the 46 subjects, the majority, meaning 33 had a positive attitude, considering that there was compatibility, four said they wished it had been, other four appreciated that we could talk about partial compatibility. However, four subjects believed that these two concepts had nothing in common. Most of the subjects considered that ethics entailed following some principles that were related to a healthy business environment. We mention some of these opinions: “Yes, ethical and correct principles create ethical and correct business.” (C.U.). “One cannot exist without the other. Ethics needs to be respected in all economic fields. Without ethics no social activity can be developed.” (L.R.L.) “Yes, there is compatibility. A company without ethical principles is likely to go bankrupt.” (I.I.)

Enough subjects managed to highlight the relationship between a business's correctness and sustainability. “There is a relationship between the two – no business can last in the long run without following ethical principles” (S.H.). “Yes, I consider that only a firm that follows these principles can exist and can be successful in the long run.” (S.L.E.). Other managers consider the business field a decisive factor. “It depends on the field of activity, in sales, ethics remains in the second place” (S.D.), others considering that “in business, the end justifies the means” (S.M.).

Analysing the answers given and the aspects stated mainly regarding ethics – business relationship, managers consider that ethics implies following some principles and it determines a healthy business

environment (11 respondents). Furthermore, ethics constraints you to obey the law and creates a stable basis for business determining sustainable relationships.

4.3. Topic III: Implementing social responsibility

Approaching this topic, we have intended to determine the extent to which managers consider SR actions appropriate or not within their companies, but also the way they regard the implementation of social responsibility. The answers given by the interviewees were divided in two large categories according to:

1. those who considered these actions suitable no matter the situation (14 of the 46 managers),
2. those that considered the implementation of SR just under certain conditions and for certain companies, sometimes regarding these actions as highly inappropriate for their enterprise (31 of 46).

(1) Among the answers in the first category, the majority of the respondents were managers of some companies with over 50 employees, some of the most eloquent answers, from our point of view, were:

“They are appropriate for anybody. We work in the spirit of a responsibility defined by common sense. I am sure there are also other principles that can be useful to us. Anyway, we still have a lot to learn in terms of social responsibility.” (S.D.); “It is like you were asking if profit is appropriate for any company. Of course, they are appropriate! The question is who can and wants to implement them.” (I.S.); “They are appropriate for any company. As long as a company respects everything it is surrounded by, it is in turn respected and appreciated by its internal and external environment.” (R.P.).

(2) Among the statements of those who considered social responsibility actions appropriate, only in certain situations we had more managers of small enterprises. Thus, we give the following examples:

“These actions are suitable for large companies. Our company is too small and we do not perform such actions.” (B.I.); “They are not suitable for any company in Romania because it cannot afford them.” (G.D.); “They are inappropriate – our firm does not harm the environment.” (A.S.); “They are not necessary, these are necessary only for companies that develop activities which are harmful to the environment and community.” (C.F.); “I do not think they would be unsuitable, but, for the time being, for financial reasons, we have not developed such actions. In addition, the peculiarity of our company does not fit such actions.” (T.A.).

As for the benefits of such actions, most managers consider that there are benefits after implementing socially responsible actions, but only in theory. Some of them suggest that, although such actions are not in conformity with their field of activity, they would bring benefits. Thus, the total frequency of those who consider that there are benefits is of 37 managers – this number includes the ones that develop such actions within their own company, but also the ones who regard it at theoretical level or at the level of larger companies. From the eight remaining respondents, seven do not know the benefits of such a program, arguing that they have not approached the concept in practical terms – there are no actions incorporated by SR within their firm. The manager of a small enterprise gave a colourful and interpretable answer. “There is no country where the VAT increases by 5% in three days.” (B.T.). Thus, we understand the fact that, at the level of our country, there are no benefits after such a measure is taken, although, paradoxically, the respondent develops SR actions, but he argues that he does that solely for being a positive example.

Synthesizing, the main benefits enumerated by the interviewed managers are increase in the company’s visibility, recognition, gaining an image capital with a frequency of 20 out of 46. Other stated benefits are developing a better relationship with suppliers and customers; increase in the morale of the employees; even financial benefits or personal, moral benefits. Approaching the involvement of firms in programs of social responsibility, the comparison according to the size of the enterprises becomes

edifying. The high number of managers who were able to confirm that they had developed or had in progress such actions is from the group of medium-sized or large companies.

More precisely, for large companies, in 11 cases of 15 SR programs were developed.

At the level of the medium-sized enterprises, seven managers stated that they had such actions, and nine admitted that they did not have them.

At small enterprises level, five subjects answered Yes and ten No.

Table .3 Benefits of social responsibility from the point of view of the managers

Answers	Managers of enterprises			Frequency
	Small	Medium	Large	
In order to be known, advertised, increase in acknowledgement, image capital	9	5	6	20
Increase in the number of customers (trust, loyalty), competitive advantage	1	3	3	7
For profit, money	2	1	3	6
Employees' morale	1	1	4	6
Good relationship with cu stakeholders	1	1	2	4
Personal moral benefits			2	2
Indirect benefits– for environment			1	1
I do not know	4	1	2	7
There are no benefits	1			1

Being asked to give examples of the ways in which the firm implements social responsibility actions, some answers have clearly proved that the concept is being considered. “It happens to make decisions that may appear against our interests, in order to keep the good faith.” (A.P.)

As concrete measures, the following were mentioned. “We have donated computers in disadvantaged areas, have collected paper and donated the equivalent value” (S.B.). Another manager states, “We have sometimes involved in social responsibility actions, mainly for the promotion of classical music.” (A.P.) or another one says “we have offered presents for proms, we have paid for the treatment of a customer's little girl.” (S.T.)

At the level of small and medium-sized firms, the ways through which managers implement these actions are completely different compared to the ones of the large companies.

Thus, if previous answers suggest an incomplete implementation of social responsibility, a lack of strategy and even a wrong understanding of the concept, managers of large enterprises have known about the 14001 standard and about social recognition of philanthropic actions, e.g. “We are seriously involved in society. Firstly, our company takes care of protecting the environment and this is confirmed by the ISO 14001 certificate. Secondly, we are recognized for donations and sponsorships”.

The information obtained from the respondents was complemented with data from company reports regarding a real strategy built up by managers of large enterprises. Some of them implement consistent actions of social responsibility developing complex programs for employees and community. For example, the managers of Adrem Invest Company stated, “we set up a special debate club for employees and a drama section. In the debate section we regularly meet with an associate professor and discuss socio-economic topics, he moderates the discussion. In the theater section, we invited an actress from the National Theatre who helped us to put a play on stage”. (AZ). Collecting data from newspaper articles, we enforced the idea that this company has indeed a strategy in terms of SR. This spring the company started a program for high school students, in three towns, called "School of Innovation", offering classes about what innovation and creativity means, involving students in a competition and rewarding the most creative projects.

The various reasons invoked for the fact that some companies have not been involved in social responsibility actions also demonstrate the limited understanding of the concept.

“Lack of resources, staff and time.” (P.D.)

“I consider it is not the case, because our firm is one of reduced size.” (S.L.E.)

“It depends on the shareholders’ decision.” (B.T.)

Some of them really do not know the concept and motivate by saying “our activity has no impact on the environment.” (K.R.)

An eloquent example is the way in which some managers from microenterprises understand social responsibility, believing that assuring decent working conditions is the same with social responsibility: “We assure acceptable salaries, we have PVS windows and doors – which are important during winter, an elevator for merchandise transport, air conditioning during summer and two toilets.” (B.I.)

Within the last approached topic on strategies for SR, a clear distinction between the measures taken by small enterprises and large ones can be done. Thus, if, at the level of micro and small enterprises, the majority expresses a lack of future actions, at the level of large enterprises, a continuation of the current activities is desired, as well as the development of some new actions. The reasons for which there is no vision that comprises social responsibility actions are identified with the ones expressed in the previous question, which aimed at the reasons of the current non-involvement. Thus, the lack of funds, some obvious benefits after the implementation of SR or the inconsistency between the field of activity of the company and the development of such actions are the main reasons for which plans for social responsibility are not and will not be implemented. “As I have previously mentioned, we did not have the necessary money to sponsor a certain cultural action or one of environment protection. Judging by the way things are, I do not think we will involve into this too soon”. The statement proves once more the partial or limited understanding of the concept.

At the level of the managers of large enterprises, a continuation and even an improvement of the existing programs are desired. However, even at the level of the large enterprises, a limitation of the concept is highlighted, meaning that the measures taken are limited to the philanthropic dimension - sponsorships, donations, offering free materials for the building of an asylum, determining employees to get involved in volunteering.

5. Conclusions and proposals

The first topic approached with the subjects was meant to test the managers’ wish of involvement in order to solve some problems that the Romanian society is confronted with. The conclusion in this case is that the respondents have generally noticed a “lack” of action rather than a badly implemented one, as far as the problems of the Romanian society are concerned, and that most of the interviewed managers are involved or wish to help solve these problems.

As for the way managers understand the term of social responsibility – entirely covering the definition of social responsibility was done by synthesising the opinions of all respondents and few were the ones who highlighted all four dimensions of this concept – economic, legal, ethical and philanthropic. However, we noticed that the amplest definitions and opinions on social responsibility were stated by the managers of big enterprises.

What are the main benefits of assuming social responsibility? The subjects appreciate that social responsibility actions are mainly performed to improve the company’s image.

Analysing the answers provided for the third approached topic, one could state that implementing SR is related to the company’s size. We noticed that in the small and medium size enterprises, social responsibility was not integrated in a strategic vision, but in the large and powerful ones, with PR departments and specialised individuals, strategic management in this domain is obvious.

Although we wanted to highlight the answers also according to localization – an analysis of the managers' vision from Bucharest compared to the one of the managers from Mures, we could not determine opinions, attitudes or socially responsible behaviours that were notably different according to the two areas of the country.

We suggest types of actions in two timelines (Georgescu, Herman, 2010). *On a long-term basis*, individuals should be educated in the spirit of ethical values in business, at different levels of education: primary, secondary and tertiary. Specialized courses should be organized in universities, not only in economic faculties, but also in other fields that form potential entrepreneur graduates. *In the near future*, in order to understand, spread, amplify and implement the CSR actions, we consider that the next steps should be followed. Firstly, this field needs to be presented more in the mass media. Debates should be organized in order to present models of SR of large Romanian companies. Secondly, more studies need to be carried out, to offer a real image of the practices used by Romanian companies in their relations with groups sharing a joint interest in business. Last but not least, services need to be provided in the field of business ethics - seminars, trainings, consultancy.

The Romanian business environment needs a palette of values and standards in the daily decisions and in the elaboration of long-term development strategies.

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